

EXHIBIT 1

Charles S. Lunden, CPA/ABV/CFF, CFE, CMA, CLU, FLMI

Summary

31 years diverse experience in litigation consulting and valuation, and 42 years comprehensive experience in financial, tax, and corporate management services, specializing in audit and management consulting for various real estate, healthcare and insurance services.

Professional Experience—Litigation Support

Partner- Bederson LLP	2004 - Present
Director of Economic Consulting, ARCCA Incorporated, Penns Park, PA	2001 - 2004
Director of Consulting Services, GenTerra Consulting	2000- 2001
Director, CBIZ Business Solutions	1995-2000
Self-Employed Litigation Consultant	1991-1995

Responsible for forensic accounting and economic consulting in the firm, focused on providing expert testimony and consulting services in the area of damage measurement, personal injury and wrongful death studies, business valuations, and accountant's malpractice. Expertise in bankruptcy and reorganizations, fraud investigations, insurance disputes, healthcare fraud and abuse, measuring damages for new and unestablished businesses. Experience in intellectual property disputes, construction delay damage cases, merger and acquisition disputes, lender liability issues, and employment disputes.

Industry Experience

Executive Vice President, Corporate Life Insurance Company	1987-1991
Treasurer, Investors Insurance Company	1989-1990
CFO, Provident Indemnity Life Insurance Company	1985-1987

Responsible for financial reporting of two publicly traded insurance holding companies, with subsidiaries specializing in real estate, reinsurance, the sale of annuity products, and long term care health insurance products, and group health insurance. Completed registration statements with Securities and Exchange Commission for initial public offering. Responsible for presentation of financial information to decision makers, including board of directors and regulatory and taxing authorities, as well as shareholders. Significant merger and acquisition experience. Member of Board of Directors.

Treasurer, Afuture Fund, Carlisle Asher Management Company	1988-1990
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Responsible for financial reporting of a publicly traded no-load mutual fund, and its privately held registered investment advisor affiliate. Completed registration statements with Securities and Exchange Commission for initial public offering. Member of Board of Directors.

Public Accounting Experience

Manager, Ernst & Whinney,	1984-1985
Senior, Ernst & Whinney,	1982-1984
Staff Accountant, Arthur Young & Co.	1980-1982

Responsible for performance of audits of private and publicly held companies, including insurance companies, hospitals, manufacturing companies and service organizations. Measured damages in billion dollar Plywood antitrust class action case.

Education

B.S., Economics, University of Pennsylvania, Wharton School of Business, 1980.
Graduated with Honors, Member of Beta Alpha Psi, Accounting Honor Society

Professional Certifications

Certified Public Accountant - Commonwealth of Pennsylvania – 1982 *
Certified Management Accountant, 1981
Chartered Life Underwriter, 1985
Fellow of the Life Management Institute, 1984
Certified Fraud Examiner, 1997
Accredited in Business Valuations, 1998
Chartered Global Management Accountant, 2012
NASD Series 27 and 63 Securities Licenses, 2002**
Certified in Financial Forensics 2008
* Inactive from 1986 to 1992
** Inactive since 2008

Professional Affiliations

American Institute of Certified Public Accountants
Pennsylvania Institute of Certified Public Accountants
 Past Chairman, Business Valuation Committee
 Past Chairman, Forensic and Litigation Services Committee
 Member, Committee on Fiscal Responsibility
Association of Certified Fraud Examiners
Editorial Board, National Litigation Consultants' Review

Articles

Valuing Entities with Complex Capital Structures
New Jersey CPA Society, November 2014 Issue

Discounting Future Damages
Pennsylvania CPA Journal, Fall 2013

To Cite or Not To Cite, Techniques for Reports in Federal Estate Reports
NACVA Quick Read Website, November 2012

Discounts on Embedded Capital Gains for Real Estate
New Jersey CPA Society, September 2011 Issue

Theoretical Considerations from a Practical Valuator
National Litigation Consultants' Review, October 2010 Issue

Down But Not Out, Valuation Adjustments to IPO studies
The Value Examiner July 2009

Damages Case Law Update
National Litigation Consultants' Review, February 2009 Issue

Fair Value Accounting and the SEC Roundtable- Search for the Holy Grail
NJBIZ Accounting Spotlight, July 27, 2008

Owner's Compensation, S Corps and Economic Damages
National Litigation Consultants' Review, March 2007 Issue

The Discounting of Future Economic Damages, at What Rate?
National Litigation Consultants' Review, March 2004 Issue

Presentations

**Bankruptcy, Damages and Tax Court Case Update
Cryptocurrency Trends**

National Valuation Conference, AGN, Minnesota MN

May 2022

Bankruptcy, Matrimonial and Tax Court Case Update

National Valuation Conference, AGN, Miami FL

November 2021

Valuations and Covid 19 Impact on Law Firms

Essex County Bar Association

October 2021

Impact of Estate of M Jackson v IRS Commissioner

National Valuation Conference, AGN,

July 2021

Tariffs and Trade Wars, Impact on Value

Best Practices in Damages Measurements

Multiemployer Plan Solvency Update

Bankruptcy, Matrimonial and Tax Court Case Update

National Valuation Conference, AGN, Cleveland OH

June 2019

Current Issues in Valuations

Pennsylvania Institute of Certified Public Accountants

October 2018

Bankruptcy, Matrimonial and Tax Court Case Update

National Conference, AGN, Austin TX

June 2018

Option Pricing Models, Discounts for Marketability

Pennsylvania Institute of Certified Public Accountants

January 2018

Updates in Fair Value Accounting, Tools for the Toolkit

PICPA Business Valuation and Forensic Conference

November 2017

Current Issues in ESOP Valuations

Pennsylvania Institute of Certified Public Accountants

August 2017

Court Case Update, Numbers and Narrative

National Conference, AGN, Pittsburgh PA

June 2017

Risk Mitigation for Non Profit Board Members

State Council of NJ Junior League, Morristown NJ

April 2017

Bankruptcy, Matrimonial and Tax Court Case Update

Pennsylvania Institute of Certified Public Accountants April 2017

QDRO Implementation Challenges

New Jersey Association of Professional Mediators December 2016

Latest Research on S corp Valuation Issues

Pennsylvania Institute of Certified Public Accountants November 2016

Central States Pension Issues, Valuation Court Case Updates

National Conference, AGN, San Diego CA May 2016

Asymmetric Information Risk and the Elasticity of Demand

Pennsylvania Institute of Certified Public Accountants November 2015

Sources of Fair Market Value Data

Pennsylvania Institute of Certified Public Accountants November 2015

Forensic Litigation Hot Topics

Pennsylvania Institute of Certified Public Accountants November 2015

2015 Gift and Estate Tax Court Case Update

Pennsylvania Institute of Certified Public Accountants- State Valuation Conference October 2015

Economic Issues in Divorce, Marital or Business Dissolution

The Laura Smith Radio Show WABC, New York September 2015

Social Media Implications and Economic Hot Topics

NJ CLE conference, West Orange NJ September 2015

Proving Theft of Trade Secret Damages

New Jersey Law Institute In House Counsel, Florham Park, NJ June 2015

Expert Testimony in Bankruptcy

National Conference, Association of Insolvency and Restructuring Advisors
Philadelphia PA June 2015

Discounts for Lack Of Marketability and the Elasticity of Demand

National Conference, AGN, Atlanta, GA May 2015
Pennsylvania Institute of Certified Public Accountants January 2015
National Webinar, NACVA Conference December 2014

Jarwick v Wilf, Shareholder Oppression Issues

National Conference, AGN, Atlanta, GA May 2015
Pennsylvania Institute of Certified Public Accountants November 2014

Bankruptcy Valuation Update Inn of Court, New Jersey, North Division	November 2014
2014 Damages and Divorce Court Case Update Pennsylvania Institute of Certified Public Accountants- State Valuation Conference	November 2014
2014 Valuation Court Case Update National Conference, AGN, Colorado Springs, CO	May 2014
Tax Court Case Update Pennsylvania Institute of Certified Public Accountants- State Valuation Conference	November 2013
Public Corruption Fraud Investigations PA Association of County Controllers, Harrisburg PA Government Auditors Conference, Allentown PA	November 2013 October 2013
IRS Section 409A Valuations for Stock Option Purposes Pennsylvania Institute of Certified Public Accountants	July 2013
2013 Federal Gift and Estate Tax Court Case Update National Conference, AGN, Hot Springs, VA	May 2013
Update on Discounts for Future Damages Pennsylvania Institute of Certified Public Accountants	November 2012
Valuations for Forensic Accountants Central PA CPA Conference	June 2012
New Rules for Fair Value and Impairment Measurement National Conference, AGN, Webinar	November 2011
Discounting Future Damages in Pennsylvania Pennsylvania Institute of Certified Public Accountants- State Forensic and Litigation Conference	November 2011
Implications of the Gallagher Case Pennsylvania Institute of Certified Public Accountants- State Valuation Conference	November 2011
Goodwill Impairment Accounting Pennsylvania Institute of Certified Public Accountants	June 2011
2011 Estate Tax Court Case Update for Valuation Analysts National Conference, AGN, Scottsdale, AZ	May 2011
Tools for the Valuator's Toolkit National Conference, AGN, Webinar	November 2010

Expectations and Ethics

PICPA State Forensic Conference November 2010

Charter School Fraud Schemes in Philadelphia

Pennsylvania Institute of Certified Public Accountants July 2010

Tools for the Valuator's Toolkit

National Conference, AGN, Ashville, NC June 2010

Equity Risk Premiums in Distressed Markets

PICPA State Valuation Conference November 2009

Advanced Damage Measurement Principles

PICPA State Forensic Conference November 2008

Fair Value Implementation Challenges

Pennsylvania Institute of Certified Public Accountants September 2008

Advanced Topics in Damage Measurement Principles

National Conference, AGN, Seattle May 2008

Benefits of Mediation in Insolvency Proceedings

National Conference, Association of Insolvency and Restructuring Advisors
Chicago June 2007

Advanced Damage Measurement Principles

PICPA State Forensic Conference November 2006, 2008
October 1996

Controversies in Subchapter S Corp Valuations

AGN North American Regional Meeting May 2006

Anatomy of a Forensic Investigation Involving a Public Official

Pennsylvania Institute of Certified Public Accountants April 2006

Accounting Shenanigans

Philadelphia Association of Paralegals November 2002

Claims Fraud

Delechester Claims Association October, 2002

Current Developments in Managed Care Insurance in Pennsylvania

Pennsylvania State Association of County Controllers November 2001

Fraud Issues for Government Auditors

Eastern Association of County Auditors and Controllers September, 2001

Financial Reporting for HealthChoices

Single County Authority Fiscal Officers Association

November 2000

Best Practices in Business Valuations

PICPA/Montgomery County Bar Association

May 2000

Risk Transfer Concepts

Pennsylvania State Association of County Controllers

April, 2002, 2000

Charles S. Lunden:

LITIGATION EXPERIENCE

	MATTER	COURT	TESTIMONY
Semyon Kremer v. Petr Lysich, Alexey Lysich, Protogroup Inc., and Smile Land, Inc.	Damages Shareholder Dispute Breach of Contract	United States District Court for the Middle District of Florida	Trial July 2022
In re: Lance Farina Paul and Donna Christman v. Lance Farina	Solvency Analysis Alter Ego and Damages	United States Bankruptcy Court for the District of New Jersey	Trial May 2022
Laure Gardens, LLC et al. v Timothy McKenna, et a.	Damages Breach of Contract	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition May 2022
Evgeny Galatyuk and Premier Care for You Inc. v David Hall	Valuation Damages Breach of Contract	Court of Common Pleas Philadelphia County, PA	Trial November 2021
In re: Lance Farina Paul and Donna Christman v. Lance Farina	Solvency Analysis Alter Ego and Damages	United States Bankruptcy Court for the District of New Jersey	Deposition November 2021
Brian and Laurie Wolfson v. 1 st Colonial Community Bank and 1 st Colonial Bancorp., Inc.	Damages Lender Dispute Breach of Contract	Superior Court of New Jersey Camden County	Deposition October 2021

	MATTER	COURT	TESTIMONY
Wild Meadows MHC LLC v. Wild Meadows Homeowners Association	Damages Breach of Delaware Rent Justification Act	Arbitration	Hearing, September 2021 November 2021
Ridgewood Manor MHC LLC v. Ridgewood Manor Homeowners Association	Damages Breach of Delaware Rent Justification Act	Arbitration	Hearing, August 2021
Anne Cunney v. Morgan Stanley et al.	Damages Breach of Fiduciary Duty	FINRA Arbitration	Hearing, January 2021
Gig Jordan v. Ray Mirra	Damages Shareholder Dispute Breach of Contract	United States District Court for the District of Delaware	Deposition December 2020
CDS Business Services Inc. d/b/a Newtek Business Credit v HMC	Interest Rates Charged Usury	United States District Court for the Eastern District of New York;	Deposition October 2020
HMC v Complete Business Services Group,	Damages Breach of Contract	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition July 2020
Fleetwood v Complete Business Services Group,	Preliminary Damages Class Certification	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition July 2020

	MATTER	COURT	TESTIMONY
Semyon Kremer v. Petr Lysich, Alexey Lysich, Protogroup Inc., and Smile Land, Inc.	Damages Shareholder Dispute Breach of Contract	United States District Court for the Middle District of Florida	Deposition April 2020
Unmanned Safety Institute, and Aaron Greenwald v. Joseph Moggenberg and Argus International et al.	Damages Shareholder Dispute	Arbitration Wilmington, DE	Hearing, March 2020
Olek v. RAR Development Associates, et al.	Damages Breach of Contract Landlord Tenant, Consumer Fraud	Superior Court of New Jersey Essex County	Trial March 2020
TLC Acquisition Holdings LLC v JAACA, LLC f/k/a Casual Living Unlimited et al.	Damages Purchase Price Dispute Warranty Reserves	Arbitration Philadelphia, PA	Hearing, February 2020
In re: Bonnie C Mangan, Chapter 7 Trustee of Thornton & Co. v Westlake Polymers, Westlake Lawnview, et al.	Solvency Analysis	United States Bankruptcy Court for the District of Connecticut	Deposition October 2019
DOC Development LLC v. European Waxing Corporation Franchise Group Inc.	Damages Valuation of Area Agreement	Arbitration Ft. Lauderdale, FL	Hearing, Deposition August 2019

	MATTER	COURT	TESTIMONY
In re: Ron Cohen, Chapter 7 Trustee of First Wives Entertainment, LLC v All City Family Healthcare Center Inc., et al.	Solvency Analysis Value of an Intangible Asset	United States Bankruptcy Court for the Southern District of New York	Deposition July 2019
Tyrell Tech. v. Dan Ramm et al.	Damages Tortious Interference Fraud and Conversion	Superior Court of New Jersey Hunterdon County	Trial July 2019
In re: Pierson Lakes Homeowners Association Inc.	Cram Down Interest Rate Reorganization Value of an Intangible Asset	United States Bankruptcy Court for the Southern District of New York White Plains	Confirmation Hearing July 2019
Closeout Surplus & Salvage CCS Inc. v. Sears Outlet Stores LLC., et al.	Damages Tortious Interference NJ Deceptive Trade Practices Act	United States District Court for the District of New Jersey	Deposition May 2019
Michael Martin V Tom Finley, Amil Minora Esq. Michael Moore, George Albanese	Damages Breach of Contract Tortious Interference	United States District Court for the Middle District of Pennsylvania; Scranton, PA	Trial April 2019
Kokua Technologies LLC, V Goodwill Industries of South Jersey et al.	Damages Breach of Contract Tortious Interference	Superior Court of New Jersey Burlington County	Trial March 2019

	MATTER	COURT	TESTIMONY
McNider Marine LLC, and John McNider v Cain & Daniels Inc., Robert Kolodner and Max Lora	Damages Florida Deceptive Trade Practices Act Breach of Contract	United States District Court for the Middle District of Florida; Tampa, FL	Trial February 2019
Kokua Technologies LLC, V Goodwill Industries of South Jersey et al.	Damages Breach of Contract Tortious Interference	Superior Court of New Jersey Burlington County	Deposition December 2018
Snyder v. Royal Bank, Crusader Servicing Corporation, et al.	Solvency Damages, Valuation Fraud, Employment Dispute	Court of Common Pleas Montgomery County, PA	Trial November 2018
National Medical Imaging, LLC, and National Medical Imaging Holding Company, LLC v. US Bank, NA, Lyon Financial Services Inc., DVI Receivables XIV, LLC, DVI Receivables XVI, LLC, DVI Receivables XVII, LLC, DVI Receivables XVIII, LLC, DVI Receivables XIX, LLC, DVI Funding LLC, Ashland Funding LLC, and Jane Fox,	Damages Solvency Abuse of Legal Process	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition November 2018
Chhaya Management, LLC v Cigar Wala LLC, et al.	Valuation Damages Breach of Contract	Court of Common Pleas Philadelphia County, PA	Trial November 2018 August 2018

	MATTER	COURT	TESTIMONY
Lane v. Lane	Value of Business Divorce	Family Court Norfolk County, MA	Trial, August 2018
Windsor Securities LCC, V Arent Fox et al.	Damages Legal Malpractice	United States District Court for the Southern District of New York	Deposition June 2018
Jamie Obadash McLain et al., V Robin Obadash Brown et al.	Damages Fraud	Superior Court of New Jersey Bergen County	Deposition June 2018
CWT Canada II et al., V E Danzig et al.	Damages Fraud	United States District Court for the District of Arizona	Deposition June 2018
Ken Brice et al. v. Kim Kliewer et al.	Valuation Damages Fraud, Breach of Contract	Court of Common Pleas Berks County, PA	Trial April 2018
Ryan Fell v. McCool Properties LLC, et al.	Alter Ego Piercing the Corporate Veil	Court of Common Pleas Chester County, PA	Trial March 2018
TDN Money Systems. Inc., V Global Cash Access, Inc.	Damages Breach of Contract	United States District Court for the District of Nevada	Trial December 2017
IN Re: NJ Headwear, Inc.	Valuation Reorganization Value	United States Bankruptcy Court for the District of New Jersey	Confirmation Hearing October 2017
Ralph Furfaro et ux. V Durkin & Durkin, LLP et al.	Damages Legal Malpractice	Superior Court of New Jersey Morris County	Deposition September 2017

	MATTER	COURT	TESTIMONY
Spiniello Companies v. Lucas Builders Inc., et al.	Damages Theft of Trade Secrets Breach of Contract	United States District Court for the District of New Jersey	Deposition July 2017
IN Re: Voice Pulse, Inc.:	Valuation Intangible Assets	United States Bankruptcy Court for the District of New Jersey	Deposition January 2017
Dr. Russino V Women's Healthcare Group of PA	Damages Wrongful Termination	Arbitration American Health Lawyers Association Blue Bell, Pennsylvania	Arbitration December 2016
Rehabilitation Planning Inc v. Coach USA Inc., et. al.	Damages Defamation	Court of Common Pleas Philadelphia, PA	Trial December 2016
TDN Money Systems. Inc., V Global Cash Access, Inc.	Damages Breach of Contract	United States District Court for the District of Nevada	Deposition June 2016
Attenuation Environmental Company v. Nuclear Regulatory Commission	Damages Bad Faith, Breach of Contract	US Civilian Board of Contract Appeals Washington DC	Trial June 2016
Ophthalmology Surgical Associates, et al. v. Frank De Petro CPA, et al.	Liability and Damages Accounting Malpractice	Superior Court of New Jersey; Bergen County, NJ	Deposition May 2016
Natural Dairy Products Corporation v. Heritage Equipment Company et al.	Damages Breach of Contract	Superior Court of Delaware New Castle County	Trial March 2016
Why Not Investments v. Nasser Nasser et al.	Damages Shareholder Dispute	Superior Court of New Jersey; Hudson County, NJ	Trial March 2016

	MATTER	COURT	TESTIMONY
Frame v. Frame	Divorce	Court of Common Pleas Chester County, PA	Hearing, March 2016
Why Not Investments v. Nasser Nasser et al.	Damages Shareholder Dispute	Superior Court of New Jersey; Hudson County, NJ	Deposition January 2016
Brandow Automotive Group et al v. Reed Smith	Damages Legal Malpractice	Court of Common Pleas Montgomery County, PA	Trial October 2015
In re: K Capital Corporation v. Wayne Knight 2021 Love Point LLC et al.	Solvency	United States Bankruptcy Court for the District of Maryland	Deposition July 2015
GMA Manufacturing v. Thomas Lloyd et al.	Valuation Damages Breach of Contract	Court of Common Pleas Montgomery County, PA	Trial July 2015
Toroni Real Estate Partnership v. SJM Limited & Mayur Patel	Damages Unpaid Rent	Arbitration West Chester, PA	Hearing February 2015
Joe Capozzoli v. De Val Corporation	Damages Shareholder Dispute	Arbitration Philadelphia, PA	Hearing October 2014
Charles Goldstein, Chapter 7 Trustee for K Capital Corporation V Clifton Gunderson et al.	Accounting Malpractice Solvency Damages	Circuit Court for Baltimore County	Deposition June 2014

	MATTER	COURT	TESTIMONY
Buck Foston's v. City of New Brunswick	Damages Violation of Free Speech	United States District Court for the District of New Jersey	Trial April 2014 Deposition January 2014
IN RE: ZaZa, Inc.: Cardo Windows v. Firas Emachah	Solvency Damages	United States Bankruptcy Court for the District of New Jersey	Deposition February 2014
Osco Motors Inc. v. Quality Mark Inc.	Damages Breach of Contract Tortious Interference	Arbitration Minneapolis, MN	Hearing January 2014
20 Whitehorse Pike M LLC v. Borough of Lawnside et al.	Damages Tortious Interference	United States District Court for the District of New Jersey	Deposition December 2013
Ron Kyle v. Apollomax LLC et al.	Damages Breach of Contract	United States District Court for the District of Delaware	Trial December 2013
Vertucci V Stebco	Damages Employment Dispute	Superior Court of New Jersey; Morris County, NJ	Trial November 2013
Lance Mead v. BNI	Damages Value of a Franchise	Arbitration Los Angeles CA	Hearing September 2013
Ron Kyle v. Apollomax LLC et al.	Damages Breach of Contract	United States District Court for the District of Delaware	Hearing September 2013

	MATTER	COURT	TESTIMONY
Charles Stanziale Jr., on behalf of Integrated Packaging Corporation of New Jersey v. PepsiCo, Inc.	Damages Breach of Contract	United States District Court for the District of New Jersey	Deposition July 2013
Sunoco Logistic Partners v Ron Russo	Damages Breach of Contract Employment Dispute	Court of Common Pleas Chester County, PA	Trial June 2013
Vertucci V Stebco	Damages Employment Dispute	Superior Court of New Jersey; Morris County, NJ	Deposition May 2013
Ballarini v Emergency Management Physicians of York	Damages Shareholder Dispute	Court of Common Pleas York County, PA	Trial May 2013
Kyle V Appolomax	Damages Shareholder Dispute	United States District Court for the District of Delaware	Deposition April 2013
National Casualty Company V Cohen, Phillips & Seiden et al.	Accounting Malpractice Insurance Coverage Dispute	United States District Court for the Eastern District of New York	Deposition July, August 2012
Regions Bank, et al V John Spitznagel et al.	Damages Real Estate Dispute	In the Circuit Court for the 20 th Judicial Circuit, in and for Lee County, Florida	Trial April 2012 Deposition March 2012
Millwood Construction Ackerman Pratt Custom Builders V Short Hills Deli	Lost Profit Damages Fire Claim	Superior Court of New Jersey; Camden County, NJ	Deposition February 2012

	MATTER	COURT	TESTIMONY
John Lyons et al. v. Baron Yeager Excavating	Economics Personal Injury	Superior Court of New Jersey; Mercer County, NJ	Trial January 2012
Educational Impact et al. v. Ohio Association of Elementary School Administrators et al.	Damages Defamation	United States District Court for the Southern District of Ohio	Deposition January 2012
Leonetti's Frozen Foods. v. Maglio's Fresh Foods et. al.	Damages Misappropriation of a Brand	Court of Common Pleas Philadelphia, PA	Trial December 2011
Christopher Devone v. Richard Seifert	Valuation of Restricted stock, Shareholder Dispute	Superior Court of New Jersey; Burlington County, NJ	Deposition December 2011
Vincent A Green, et al. v. Advance Products and Brush Co. et. al.	Damages Defamation	Court of Common Pleas Philadelphia, PA	Trial November 2011
Industrial Technology Ventures LP V Pleasant T Rowland Trust et al.	Damages Shareholder dispute	United States District Court for the Western District of New York	Deposition November 2011
Leonetti's Frozen Foods. v. Maglio's Fresh Foods et. al.	Damages Unfair Competition	Court of Common Pleas Philadelphia, PA	Trial September 2011
John Spitznagle V Jon Rubinton et al.	Damages Disclosure Issues Real estate entity	United States District Court for the Middle District of Florida; Fort Myers Division	Deposition February 2011
Jarwick et al V Wilf et al.	Accounting and Damages Real Estate Dispute	Superior Court of New Jersey; Morris County, NJ	Deposition February 2011
In RE: Kimco Birmingham	Solvency Real estate entity	United States Bankruptcy Court for the Eastern District of New York	Trial January 2011

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Kaffrisen V Koltlikoff	Damages Shareholder dispute	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition January 2011
Conestoga Bank v. Randazzo Property Group et al.	Real Estate Damages, Construction Lending	Superior Court of New Jersey; Atlantic/Ocean County, NJ	Trial January 2011
In RE: Kimco Birmingham	Solvency Real estate entity	United States Bankruptcy Court for the Eastern District of New York	Deposition November 2010
Kaminer v. Kaminer	Valuation Insurance Agency	Superior Court of New Jersey; Camden County, NJ	Trial October 2010
Amptech Electric v. William Tucker	Shareholder Dispute Valuation	Superior Court of New Jersey; Gloucester County, NJ	Trial August 2010
Green Goblin, Inc. and Sabertooth LLC v. Warren Simons	Damages	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition July 2010
In RE: The Certo Group	Valuation	United States Bankruptcy Court for the District of New Jersey	Deposition June 2010
Amptech Electric V William Tucker	Shareholder Dispute Valuation	Superior Court of New Jersey; Gloucester County, NJ	Deposition April 2010
Mehmel et al. v Luchs et al.	Shareholder Dispute	Arbitration Wilmington, DE	Hearing March 2010

	MATTER	COURT	TESTIMONY
Wayne Schuh v. Ceridian Corporation	Damages Breach of Contract	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition March 2010
Brandywine Promenade LLC v. REMed et al. v Brandywine Realty Trust	Damages Breach of Contract	Superior Court of New Jersey; Burlington County, NJ	Deposition November 2009
BG Balmer & Co v Frank Crystal & Company et. al.	Damages Breach of Contract	Court of Common Pleas Chester County, PA	Trial November 2009
Thomas Hawkinson v Oak Lawn Harvey Davidson LLC	Damages Personal Injury	Circuit Court Of Illinois Cook County	Deposition July 2009
Charles Alfonso v. Intercon Enterprises Kwan Woo Kim	Damages Breach of Contract	Court of Common Pleas Montgomery County, PA	Trial June 2009
Datasphere v. Computer Horizons Corp.	Damages Breach of Contract	United States District Court for the District of New Jersey	Trial March 2009
Great American Opportunities, Inc. v Cherrydale Fundraising, LLC	Damages Unfair Competition	Chancery Court, Delaware	Trial January 2009 Depositions December 2008
Circle of Friends ADHC Inc. v. Felix Nedler et al.	Valuation Shareholder Dispute	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Trial November 2008
Datasphere v. Computer Horizons Corp.	Damages Breach of Contract	United States District Court for the District of New Jersey	Deposition June 2008

	MATTER	COURT	TESTIMONY
F Ashtayani MD v. H Ashtayani MD	Damages Shareholder Dispute	Superior Court of New Jersey Bergen County	Deposition June 2008
Jacob Stern & Company v. Jayant Oil , et al.	Damages Theft of Trade Secrets, Unfair Competition	Montgomery County, Pennsylvania	Trial May 2008
PMT Investments LLC v. Giardina Finishing Systems, Inc.	Damages Breach of Contract	United States District Court for the Northern District of Georgia	Deposition March 2008
Weichert of Maryland v. Long & Foster, et al.	Damages Breach of Employment Contract, Unfair Competition	Montgomery County, Maryland	Trial March 2008
Acme American Repairs V GK Alan Assoc Inc	Valuation Shareholder Dispute	Supreme Court of the State of New York County of Nassau	Trial February 2008
Weichert of Maryland v. Long & Foster, et al.	Damages Breach of Employment Contract, Unfair Competition	Montgomery County, Maryland	Deposition January 2008
Dr. Seidner-Joseph v West Chester GI Associates	Valuation Surgical Center Shareholder Dispute	Arbitration American Health Lawyers Association Exton Pennsylvania	Hearing January 2008
Centrix HR LLC. v. On-Site Staffing et al.	Damages Breach of Contract	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Trial October 2007 January 2010

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Parcels Corp v Joseph Cullen	Damages Breach of Contract	Chancery Court, Delaware New Castle County	Deposition October 2007
Scientific Alloy Corporation v Phil Jacobs	Valuation Shareholder Dispute	Arbitration Newark New Jersey	Hearing October 2007
Martha Eberhard, et al v American International Specialty Lines Insurance Company	Damages Bad Faith Insurance Claim	Arbitration Denver Colorado	Hearing April 2007
Elliott & Frantz, Inc. v. Ingersoll-Rand Company	Damages Breach of Contract	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Trial January 2007
Mainfine USA et al v D"Arco	Damages Breach of Contract	United States Bankruptcy Court for the District of New Jersey	Deposition October 2006
In RE: Meridian Benefit, Inc.	Insolvency	United States Bankruptcy Court for the District of New Jersey	Deposition September 2006
Nutzz.com LLC v. Vertrue, Inc.	Damages Breach of Contract	Arbitration New York, NY	Deposition August 2006
Ultra Chemical v. PMC Group Inc.	Damages Breach of Contract	United States Bankruptcy Court for the District of New Jersey	Trial July 2006 Deposition May 2006
US Lubes v. Consolidated Motor Oils	Damages Breach of Contract	Superior Court of New Jersey; Middlesex County, NJ	Trial May 2006
Jasinski v. Paranac	Damages Shareholder Dispute	Arbitration Short Hills, New Jersey	Deposition October 2005

	MATTER	COURT	TESTIMONY
Penn Gear Chapter 7 Trustee v. Adelman Levine PC	Damages Professional Malpractice	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Trial May 2005
Paul Frank et al. v. Empire Carpets et al.	Damages Employment Dispute	Arbitration Philadelphia, PA	Hearing April 2005
Steve Gebaloff v. Joe Marino & Marino Gebaloff & Mayer	Damages Shareholder Dispute	Arbitration Newark New Jersey	Hearings May 2005 April 2005 March 2005
Siana, Bellwoar, & McAndrew LLP v. Joseph E Vaughan, Patricia S Duffy and Kevin L. Connors	Damages Shareholder Dispute	Arbitration Philadelphia, PA	Hearing March 2005
Elliott & Frantz, Inc. v. Ingersoll-Rand Company	Damages Breach of Contract	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Depositions February and March 2005
WESCO Home Improvements v Transportation Insurance Company	Damages Breach of Contract	Circuit Court Of Illinois Cook County	Deposition November 2004
Jack Weiss v. P2P Business Development	Valuation of Business Interest Shareholder Dispute	Arbitration Kansas City, Kansas	Hearing October 2004
Meadowbrook Richman Inc. v Associated Financial Corporation	Damages Breach of Contract Insurance Fraud	United States District Court; Southern District of New York	Trial January 2004
Fried v. Prolease Atlantic Corporation et. al.	Damages Breach of Employment Contract	United States District Court for the District of Maryland	Deposition January 2004

	MATTER	COURT	TESTIMONY
Wedgewood Village Pharmacy v. Drug Enforcement Agency et. al.	Irreparable Harm Preliminary Injunction	United States District Court for the District of New Jersey; Camden, NJ	Hearing November 2003
Mash Enterprises et al. v. Prolease Atlantic Corporation et. al.	Damages Breach of Contract	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Trial November 2003
Defibaugh v. Defibaugh	Equitable Distribution	Mediation Panel Philadelphia, PA	Hearings October 2003
Regal Custom Fixtures, Inc., v Parisi Inc. et. al.,	Damages Breach of Contract	Superior Court Of New Jersey Burlington County	Deposition July, August 2003
TA Title Insurance Company v Thomas Havey & Co, CPAs	Adequacy of Financial Statement Disclosures Accountants Malpractice	Court of Common Pleas Delaware County, PA	Trial October 2002
Lessig Nuclear Associates, P.A. and Dr. Lessig v Robert L. Meckelnburg, M.D.et. al.	Damages Breach of Contract	Court of Common Pleas Chester County, PA	Trial July 2002
Medical Management Concepts v. Digirad Corporation et. al.	Damages Breach of Contract	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition June 2002
Gemini Business Machines v. Ascom Hasler Mailing Systems et. al.	Damages Breach of Contract	Court of Common Pleas Montgomery County, PA	Trial May 2002
United States of America Ex re Deborah Riva Magid v. Barry Wilderman PC and North Penn Hospital	Medicare Fraud and Abuse	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Hearing April 2002
Meadowbrook Richman Inc. v Associated Financial Corporation	Damages Breach of Contract Insurance Fraud	United States District Court; Southern District of New York	Deposition November 2001

	MATTER	COURT	TESTIMONY
Defibaugh v. Defibaugh	Equitable Distribution	Court of Common Pleas Montgomery County, PA	Hearings October 2001, January 2002 July 2002
In Re Frontier Insurance Group Securities Class Action	Adequacy of Disclosures in an SEC Filing	United States District Court for the Eastern District of New York	Hearing July 2001
Bishop v. McLaughlin	Valuation of Business Interests Contract Dispute Lost Profit Damages	American Arbitration Association Philadelphia, PA	Hearing June 2001
Silver v. Silver	Valuation of Business Interests over twenty years and Equitable Distribution	Arbitration Montgomery County, PA	Hearing January 2001
Neuburger and Scott v. Equipment Leasing Company of America	Valuation and Damages	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition November 2000
Defibaugh v. Defibaugh	Equitable Distribution	Court of Common Pleas Montgomery County, PA	Trial August 2000
In RE: Main Line Physicians Organization	Business Valuation Contract Dispute	Court of Common Pleas Philadelphia, PA	Trial July 2000
United States of America Ex re Deborah Riva Magid v. Barry Wilderman PC and North Penn Hospital	Medicare Fraud and Abuse	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition March 2000 April 2000
Katz v. Food Sciences Corporation	Lost Profit Damages Contract Dispute	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Trial March 2000
Kowanowski v. Regent National Bank	Lost Profit Damages Lender Liability	American Arbitration Association Philadelphia, PA	Hearing February 2000
ATI Centers Inc. v. ATI Resources Inc., et. al.	Lost Profit Damages Breach of Contract	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition January 2000

	MATTER	COURT	TESTIMONY
Trembowicz v. Arcidi et. al.	Valuation Lost Profit Damages Contract Dispute	Superior Court Essex County , Massachusetts	Deposition and Trial December 1999
Corestates Bank N.A. v. Philadelphia Authority for Industrial Development et. al.	Mortgage Foreclosure	Court of Common Pleas Philadelphia, PA	Trial November 1999
Donington Karcher et.al. v. Rosenberg Drucker et. al.	Lost Profit Damages Professional Malpractice	United States Bankruptcy Court District of New Jersey	Deposition August 1999
Jerry Borkon v. Walshire Assurance Company	Lost Profit Damages Contract Dispute	American Arbitration Association Philadelphia, PA	Hearing August 1999
Nova Telecom v. Best Rate Communications	Valuation Lost Profit Damages Contract Dispute	United States District Court for the District of Nevada	Deposition and Trial March 1999
Conduit and Foundation Corporation v. City of Cape Corral	Valuation Lost Profit Damages Construction Dispute	United States District Court for the Middle District of Florida	Deposition November 1998
In Re Frontier Insurance Group Securities Class Action	Adequacy of Disclosures in an SEC Filing	United States District Court for the Eastern District of New York	Deposition September 1998
Robert Billet Promotions Inc. v. IMI Corneilus, et. al.	Lost Profit Damages Breach of Oral Contract	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Daubert Hearing and Trial April 1998
Estate of Wayne Defontes	Valuation Nursing Home	Orphans Court, Baltimore County, Maryland	Trial December 1996
Frank Seidman and Kathleen Seidman v. American Mobile Systems, Inc. and Deloitte & Touche	Adequacy of Financial Statement Disclosure in an SEC Filing	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition April 1996
Tabas et. al. v. Tabas et. al.	Fraud- Rico	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition March 1996

	MATTER	COURT	TESTIMONY
Suburban Federal Savings Bank v. First American Title Insurance Company	Computation of Damages Breach of Contract	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Trial and Deposition March 1996
Joan Baxter v. G. Kliwinski	Business Interruption	UIM Arbitration Montgomery County PA	Arbitration Hearing February 1995
Corporate Life Insurance Company v. Dan Wahl	Fraud Theft of Insurance Premiums	Court of Common Pleas; Allegheny County, PA	Trial November 1993
Charles Mann v. Tom James Company	Computation of Damages Breach of Contract	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Trial June 1993
Suburban Federal Savings Bank v. Maryland National Bank	Adequacy of Financial Statement Disclosures	United States District Court for the Eastern District of Pennsylvania; Philadelphia, PA	Deposition April 1993